

OPINION
49-189

March 17, 1949 (OPINION)

TAXATION

RE: Township Levy

Re: Sections 57-15191 and 57-1520 1947 Supplement

Your letter of March 16, concerning the amount of permissible levy in a township, has been received and referred to my desk.

This office has construed section 57-15191 as providing for a special fund outside of the levy limitation prescribed by section 57-1520. Section 57-15191 permits a special levy not to exceed 8 mills for road surfacing. This section does not authorize this special fund to be used for anything other than the surfacing of highways and is not usable for construction. Its evident purpose was to surface roads already constructed.

Section 57-1520 permits a total levy for township purposes for all purposes of 10 mills. If the township wishes to levy the entire 10 mills for a road and bridge fund, I do not believe that there is anything in the statute prohibiting this, provided, of course, they have money to take care of the other necessary expenses of the township.

It is my opinion, therefore, that the township may make a total levy of 18 mills. However, the extra 8 mills would be, as above stated, for road surfacing only, not for general road construction.

WALLACE E. WARNER

Attorney General